

**INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)**

**\*\*\*Final Maintenance of Effort Report \*\*\***

(MOE for State FY 2008 IDEA, Part B Applications)

Expenditure Comparison using the Trustees' Reports for State FYs 2005 and 2006  
Per-Student Calculated on the Child Count taken December 1, 2004 (FY 2005) and 2005(FY 2006)  
Local Funds Calculated using State Allowable Cost Payments for State FYs 2005 and 2006  
Allowable Reduction for State FY 2006 Calculated using Part B Allocations for State FYs 2006 and 2007

**PRIME APPLICANT: 0400 Browning Elem 18 Glacier**

**PLEASE NOTE:** The applicant is eligible to reduce their level of expenditure for School  
Fiscal Year 2007 by this amount: **\$1,702**

For FY 2007, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2006 and FY 2007 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

**STATE AND LOCAL FUNDS**

**APPLICANT TOTALS**

<i>Fiscal Years</i>	<i>Child Count</i>	<i>Expenditures - State and Local Funds</i>	<i>Total IDEA Part B Allocations</i>	<i>Total Allocations Excluding Supplemental Flow-Through</i>	<i>Allowable Reduction*</i>
2005	307	1,570,201	445,072	436,051	
2006	288	1,570,201	475,116	456,646	10,298
2007			480,056	460,049	1,702

\*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

**1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?**

Subtract state and local expenditures for FY 2005 from state and local expenditures for FY 2006

0

Is the Expenditure Difference greater than or equal to zero?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2.)

YES

**2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2006?**

Is the Expenditure Difference less than or equal to the Allowable Reduction?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

N/A

**3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?**

To find the per-student amount, divide the expenditure for state and local expenditures by the child count for each fiscal year.

Per-student amount for FY 2005----- 5,115

Per-student amount for FY 2006----- 5,452

Is the per-student amount for FY 2006 greater than or equal to the per-student amount for FY 2005?

YES

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS, LOOK AT LOCAL FUNDS CALCULATION.)

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Local Funds Calculated using State Allowable Cost Payments for State FYs 2005 and 2006  
Allowable Reduction for State FY 2006 Calculated using Part B Allocations for State FYs 2006 and 2007

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Fiscal Year 2007 by this amount: **\$1,702**

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**APPLICANT TOTALS**

**LOCAL FUNDS**

<i>Fiscal Years</i>	<i>Child Count</i>	<i>Expenditures - State and Local Funds</i>	<i>State Allowable Cost Funds</i>	<i>Local Fund Expenditures</i>	<i>Allowable Reduction*</i>
2005	307	1,570,201	605,450	964,751	
2006	288	1,570,201	626,466	943,735	10,298
2007					1,702

\*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

**1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?**

Subtract the local fund expenditures for FY 2005 from the local fund expenditures for FY 2006 -21,016

Is the Expenditure Difference greater than or equal to zero?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2..)

**NO**

**2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2006?**

Is the Expenditure Difference less than or equal to the Allowable Reduction?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

**NO**

**3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?**

To find the per-student amount, divide the expenditure amount by the child count total for each fiscal year.

Per-student amount for FY 2005----- 3,143

Per-student amount for FY 2006----- 3,277

Is the per-student amount for FY 2006 greater than or equal to the per-student amount for FY 2005?

**YES**

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS AND THE APPLICANT DID NOT MAINTAIN EFFORT ON STATE AND LOCAL FUND REPORT, EVALUATE EXPENDITURES TO DETERMINE IF THE APPLICANT CAN SUBMIT A REQUEST FOR AN EXCEPTION.)

**INDIVIDUALS WITH DISABILITIES EDUCATION ACT ( IDEA )**  
**Expenditures For Special Education**  
**by Line Item**

State and Local Expenditures using the Trustees Reports for Fiscal Years 2005 and 2006

**PRIME APPLICANT: Browning Elem 0400**

PRC	Fund	Program	Function	Object	2005 Value	2006 Value
<b>Browning Elem 0400</b>						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	743132.28	750701.75
			2XX	Personal Services - Employee Benefits	190624.39	208947.44
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	15375.38	.00
			2XX	Personal Services - Employee Benefits	10450.77	.00
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	49634.00	.00
			2XX	Personal Services - Employee Benefits	5651.42	.00
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	10649.60	11963.25
			2XX	Personal Services - Employee Benefits	5178.53	6589.12
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	94676.09	106979.67
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	1263.57	19959.46
		24XX	Support Services - School Administration			
			2XX	Personal Services - Employee Benefits	10459.12	9871.24
		27XX	Student Transportation Services			
			2XX	Personal Services - Employee Benefits	.00	1803.60
<b>District/Coop Totals</b>					<b>1,137,095.15</b>	<b>1,116,815.53</b>

**Browning H S 0401**

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	261359.19	266696.71
			2XX	Personal Services - Employee Benefits	6818.35	80381.17
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	76111.70	.00
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	10068.99	.00
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	10649.60	7975.57
			2XX	Personal Services - Employee Benefits	5178.53	4393.27

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**Expenditures For Special Education**  
**by Line Item**

State and Local Expenditures using the Trustees Reports for Fiscal Years 2005 and 2006

**PRIME APPLICANT: Browning Elem 0400**

PRC	Fund	Program	Function	Object	2005 Value	2006 Value
<b>Browning H S 0401</b>						
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	36224.30	58778.13
		27XX	Student Transportation Services			
			2XX	Personal Services - Employee Benefits	.00	1203.25
<b>District/Coop Totals</b>					406,410.66	419,428.10

**East Glacier Park Elem 0404**

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	13014.21	20772.03
			2XX	Personal Services - Employee Benefits	755.15	137.45
			3XX	Purchased Professional and Technical Services	7335.04	7559.04
			5XX	Other Purchased Services	.00	240.50
			6XX	Supplies and Materials	3464.19	1872.00
			8XX	Other Expenditures	30.00	30.00
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	2096.58	3346.40
<b>District/Coop Totals</b>					26,695.17	33,957.42
<b>Prime Applicant Totals</b>					1,570,200.98	1,570,201.05